

**OFFIT KURMAN, P.A.**

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UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
	:
WICKAPOGUE 1 LLC,	: Case No. 8-23-71048-reg
	:
	:
Debtor	:
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**DECLARATION OF AVRUM J. ROSEN SUPPORTING DEBTOR’S APPLICATION  
FOR AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF THE  
LAW OFFICES OF AVRUM J. ROSEN, PLLC AS SPECIAL CONFLICTS COUNSEL  
FOR THE DEBTOR AND DEBTOR-IN-POSSESSION**

Avrum J. Rosen makes this declaration under 28 U.S.C. § 1746:

1. I am a principal of The Law Offices of Avrum J. Rosen, PLLC (the “**Firm**”), a law firm with offices in New York at 38 New Street, Huntington, New York 11743 that consists largely of representing clients in bankruptcy matters as over 90% of its practice. I am a member in good standing of the Bar of the State of New York, and I am admitted to practice in the United States District Court for the Eastern District of New York.

2. I submit this declaration (the “**Declaration**”), pursuant to Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and section 327(e) of title 11 of the United States Code (the “**Bankruptcy Code**”), in support of the *Debtor’s Application for an Order Authorizing the Retention and Employment of The Law Offices of Avrum J. Rosen, PLLC as Special*

*Conflicts Counsel to the Debtors and Debtors-in-Possession* (the “**Retention Application**”).

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon the Firm’s completion of further review, or as additional party-in-interest information becomes available, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

4. Subject to control and further order of this Court, the professional services that the Firm will render to the Debtor include appearances and advice in this Chapter 11 case and related proceedings if it is determined, in the independent fiduciary duty owed to the estate by the Debtor and its counsel Offit Kurman, P.A., that there is an actual or potential conflict that would disqualify Offit Kurman, P.A. from taking action on behalf of the Debtor and its estate.

5. To the best of my knowledge and insofar as I have been able to ascertain, neither the Firm nor any of its principals, counsel, or associates holds or represents any interest adverse to the Debtor or its estate in the matters upon which the Firm is to be engaged.

6. I have reviewed the Firm’s current and past clients and have compared them to the schedules and lists provided by the Debtor of: (i) all creditors as set forth in its petition and schedules; (ii) its secured creditors as set forth in the petition and schedules; (iii) the Debtor’s equity holders; and (iv) all shareholders, directors and officers of the Debtor. To the best of my knowledge, and based upon the Firm’s due inquiry, the Firm does not and has not, represented any of the parties related to the Debtor, its creditors or other parties-in-interest except as disclosed herein. The Firm has not, does not and will not represent such entities, or any of its respective affiliates or subsidiaries, in matters related to this Chapter 11 case.

7. I have advised the Debtor that we intend to make appropriate applications to this Court for compensation for professional services rendered and reimbursement of expenses as

required by the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of the United States Bankruptcy Court for the Eastern District of New York (the “**Local Rules**”) and the Guidelines for Fees and Disbursements for Professionals propounded by the Office of the United States Trustee. No promises have been received by the Firm, or any member, counsel or associate of the Firm, as to payment or compensation in connection with this Chapter 11 case other than in accordance with Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines. Further, the Firm has no agreement with any other entity to share compensation received by the Firm or any such entity.

8. The Firm is willing to be retained by the Debtor as its counsel and will bill at the following hourly rates, which are: \$670.00 per hour for Avrum Rosen; \$395.00 - \$570.00 per hour for associate time; and \$150.00 - \$195.00 per hour for paraprofessional time. These rates may be subject to adjustment from time to time. The Firm will also be entitled to seek reimbursement for all reasonable and necessary out-of-pocket disbursements. As is customary, the Firm shall maintain individual time records to identify the particular services rendered on the Debtor’s behalf, listing the attorney involved, and the task performed.

9. The Firm has explained to the Debtor that the hourly rates set forth above are: (i) set at a level designed to fairly compensate the Firm for its work and to cover fixed and routine overhead expenses; (ii) standard for work of this nature inside or outside bankruptcy; and (iii) remain subject to periodic, firm-wide adjustments in the ordinary course of the Firm’s business.

10. Based upon a review of the foregoing information, neither I, the Firm, nor any member of, counsel to, or associate of the Firm represents any entity other than the Debtor in connection with this Chapter 11 case. In addition, to the best of my knowledge after due inquiry, neither I, the Firm nor any member of, counsel to, or associate of the Firm represents any party in interest in this Chapter 11 case in matters related to this Chapter 11 case.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: Huntington, New York  
July 18, 2023

*s/Avrum J. Rosen*  
Avrum J. Rosen